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From:

Sent: Wednesday, June 09, 2010 11:22:24 AM

To:

Cc:

Subject: RE: Rejected agreements

We could have cosigned the original Form 870-PT and it would have been binding on the beneficiaries, even if the pass-thru partner is a grantor trust or otherwise treated as a disregarded entity. I don't think we can sign the copy since our actions in returning the original constituted a rejection of the taxpayer's offer to settle. We will have to wait for the original to be returned in order to sign it.

Without seeing the Form 4549 I cannot say whether that would provided an independent basis for making the assessment.